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CONCORD, N. H.
REPORT
OF THE
COMMITTEE APPOINTED TO INVESTIGATE THE ACCOUNTS
OF THE TOWN FOR THE YEAR
1837--8.

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REPORT.

By vote of the town, passed at the last annual meeting, the undersigned were appointed a committee to investigate the accounts of the Selectmen and of the town for the year ending 13th March, 1838. In pursuance of that vote, the committee have attended to the duties assigned them, and submit the following, as the result of their enquiries.

On entering upon the discharge of their duties, it was supposed by the committee, that the whole ground necessary to be examined, would be covered by the questions, How much money accrued to the town during the year ending 13th March, 1838, and from what sources? And, How much was paid out during that year on account of the town, and for what purposes? Full answers to these enquiries would give to the town all the information desired on the subject of their financial concerns for that year, and the committee entered upon their duties with these enquiries before them, and have kept them in view throughout the whole of their investigations. At an early period, the Selectmen for that year were called upon by the committee, to lend their aid in the examination of the accounts and papers, and opportunities were given them to make any explanations and statements relating to the matters considered, which they might deem necessary to a full understanding of the subject. Very great embarrassments and difficulties were experienced by the committee at the outset, on account of the want of regular accounts and vouchers, and the utter disorder and confusion in which the papers pertaining to the business of the town for that year were found. Many days labor on the part of the committee, aided by the Town Clerk, were required

to correct, arrange, and file such of the papers as were found in the town-chest, and it was soon ascertained that many vouchers and other important papers were wanting. The account of receipts and disbursements was found to have been kept in an exceedingly loose and irregular manner; some of the accounts being kept in a book in the possession of the Superintendent of the Poor Farm; others in an account book belonging to one of the Selectmen, in which his private accounts were kept, and which consequently was retained in his hands, as his private property;—and all the accounts were kept with so little of order or system, as to render it a matter of much labor and difficulty to give them proper investigation. The committee, however, have waded through the task, and it is believed that notwithstanding the difficulties and embarrassments in the way of an accurate statement of the accounts of the town for that year, the subjoined statement cannot be far from accurate. That some slight errors may exist, is not unlikely, and it is possible that some disbursements made by the Selectmen on account of the town may have escaped the research of the committee, but it is confidently believed that they are not of such magnitude as very materially to affect the result.

The first inquiry which the committee proposed to themselves was, How much money accrued to the town during that year, and from what sources? And the following statement is submitted as an answer to the inquiry, viz:

Cash in the treasury at the commencement of the year,	\$236 87
List of taxes assessed and committed to S. B. Tyler,	11,606 78
Deduct State and County tax,	2,120 51
And error in adding list of taxes,	49 53
	<hr/>
	2,170 04
	<hr/>
	9,436 74

Literary Fund,	414 30
Licenses and Exempts,	60
County Paupers	163
Nashua and Lowell Railroad Co. for land,	250
William Livingston, for stone,	26
Eleazer Fisk's pension,	29 10
Edmund Page's Note, for wood sold,	344 25
Benjamin P. Moore's Note, "	30 22
Isaac Hale's account,	75
Cash hired on Note to Wyman Fife,	60
" " Jesse Gibson,	700
" " Nashua Bank,	200
Sundries sold from Poor Farm,	391 66
Orders given during the year ending 13th March, 1833, and then outstanding,	5,350 97

Whole amount of receipts, \$17,693 86

From this statement it appears that about one thousand dollars of this sum was hired upon notes given in behalf of the town, and it was ascertained that one of the orders given during the year was drawn in favor of the Cashier of the Nashua Bank, for the purpose of having it discounted there, and was taken by the Selectmen to the Bank and the cash received upon it. The amount of this order was one thousand dollars, and it is yet outstanding. It was also ascertained that two other orders were given—one for \$736 75, in payment of the Gibson note; the other, for \$200, in payment of the note to the Nashua Bank, above mentioned; and these two orders are also outstanding. The committee have examined the records of the town, in order to ascertain whether any authority was given to the Selectmen for that year to raise money by loan, and they find no record of any vote of the town authorizing such loan. It is unnecessary for the committee to say, that in this proceeding the Selectmen acted beyond their authority. They have no power to raise money by loan, without a vote of the town to that effect. They may appropriate the funds raised by

the town to defray the current expenses of the town, and if these are insufficient for that purpose, they may contract for the services or materials required upon the credit of the town, and the town would be bound by such contract. But the town are not holden to the payment of any note given, or to the fulfilment of any contract made by their Selectmen for the loan of money, unless they have authorized such loan by their vote. The committee are, therefore, of the opinion, that the town are not liable by law to pay these three orders, amounting to the sum of \$1936 75, and that the only legal remedy of the holders of these orders is upon the Selectmen personally. But, whatever may be the legal liabilities of the town, other considerations would probably lead the town to such action upon the subject as would render perfect justice to all. The holders of these orders have advanced the money upon them, and if that money has been appropriated for the use of the town, the orders should be paid. If the money has not been so appropriated, it would be perfectly just to leave the holders of the orders to their remedy against the Selectmen, and let the Selectmen recover of the town whatever sums they may have properly applied to the use of the town.

The next inquiry is, What sums were paid out by the Selectmen for that year, on account of the town, and for what ?

*Disbursements for the year ending 13th March, 1838,
for the following purposes, viz:*

S. B. Tyler, for collecting taxes,	\$190
Abatements,	269 98
Support of Schools,	3,105 20
Repairing School Houses,	1,375
Doctoring paupers and vaccination of poor persons,	83 50
Soldiers' rations and other military expenses,	366
Fire Department, hose carriage, fireward's badges, torches, &c.	111 78
Sexton, Grave-yards, &c.	93 30

Labor on Highways, under direction of B. Searles, jr., for which vouchers were found, 1,112 77

Labor on Highways, under direction of P. Foster, for which vouchers were found, 1,328 49

Sundry bills, as follows, supposed to be included in the Selectmen's Report in the item for Labor under Foster's superintendence :—

Ja's Doil, work on culvert 30 1-2 ds. 61

Smith & Norris, board of James

Doil, 15 s. per week, 13 24

L. Rideout, work 17 days, 24

J. H. Bartlett & Co. 2 bbls. cement, 13 66

J. D. Dodge, 1 " " 7 75

Merrill & Marshall, blacksmith work

and iron, 2 99

Sawyer & Clark, " " 38

Milton Sawyer, " " 4 61

John C. Hildreth, " " 40

Buxton & Pearsons, boards, &c. 11 95

G. W. Wilson, services on highway, 30

C. Paige and others, damage taking gravel, 6 66

E. & A. Greeley, stone and gravel, 10

E. S. Goodnow, gravel, 1 80

John Eayrs, labor, 2 75

230 79

Sundry Bills, as follows, included in the report of the Selectmen in the item for Labor under Foster's superintendence, for which no vouchers were produced or found, but which said Foster offered to verify by oath :

Wm. Codman, work on highway, 5 48

S. McKean, " " 4 25

Geo. Hutchinson, " " 9

I. P. Morgan, " " 3 70

T. Bowers, " " 3 05

N. P. Hunt, " " 12 43

L. Gray,	work on highway,	1 70	
O. Loomis	" "	60	
R. Peabody,	" "	1 26	
C. B. Sargeant,	" "	1	
J. McGilvrey,	" "	1 67	
J. J. Thurston,	" "	50	
S. Chandler 2d,	" "	3	
E. Stetson,	" "	67	
A. Shattuck,	" "	5 59	
L. Cowen,	" "	30	
One Shovel, damaged on highway,		75	
1322 feet Timber, for culvert,		13 22	
Use of tackle and fall to build culvert,		5 50	
Timber for culvert near Artillery Pond,		6 67	
Toll, Taylor's Falls Bridge,		25	
Timber, plank and boards for culvert,		4 93	
P. Foster's personal services on high- ways, 55 2-3 days,		111 60	
		<hr/>	197 12
Labor on highways under superintendence of B. Willoughby and others,			166 56
Printing and Stationery,			63 54
Town Chest,			2
<i>Surplus Revenue:</i>			
B. L. Jones,	services,	25	
J. Bowers and J. Greeley	"	54	
		<hr/>	79
Rent and Postage,			32 02
<i>Small Pox and Hospital:</i>			
A. & A. Beard's	bill	1 50	
Dr. Smith's	"	55	
Isaac Lawrence's	"	100	
Wyeth & Stimson's	"	28 22	
P. Morrill's	"	39 13	
J. Whitney's	"	9	
Shepherd & Baldwin's	"	22 84	
Dr. E. Spalding's	"	143	
C. Winch's	"	53 21	
F. W. Marshall's	"	9 65	
		<hr/>	461 55

Sundry bills supposed to be included
in the Report of the Selectmen in
the item of bills paid by Foster for
Pest House, 220 75

Sundry bills, as follows, supposed to
be included in said item, for which
no vouchers were found, but
which said Foster offered to ver-
ify by his oath, viz.:

Mrs. Brown, cleansing Pest House, 1 22

A. Gilson, " " 50

Mrs. Kidder, " " 67

Susan Davis, " " 67

Daniel Harris, fencing Concord road, 1 25

Work of wife and sons, and soap at
Pest House, 2 30

P. Foster's account for 10 1-2 days
services, 20 84

" " journey to Amherst for
Doctor, 1 75

249 95

John Eayrs' account, as follows, for
services and cash paid out on ac-
count of Pest House, for which
no vouchers were found, but
which he offered to verify by his
oath, viz.:

Sundry bills paid out for Pest House
—for vaccine matter—journey to
Boston, and sundry matters, for
which no bills were taken, 50

Sundries, as per memorandum, 23 91

Labor, board of Dr. Spalding, &c. 103 38

177 29

Interest, 271 54

Old Bills, 208 22

Horse and Carriage Hire :

Munroe & Chase's bill, from 13th

March, to 14th December, 1837, 87 75

Munroe & Son's bill, from 22d Dec.

1837, to 23d February, 1838, 31 25

Selectmen's services,

Town Clerk,

Treasurer,

Auditors,

Poor House repairs:—

J. C. Dodge's account, 36 32

C. Woods's " 132 85

B. C. Smith's " 15

S. Merrill's " for painting, 12 33

J. Aiken's " 31 11

A. Dickey's " 12 05

S. G. Stevens's " 15 09

T. Chase's " 49 19

Rendrick & Tuttle's " 5

Hutchinson's " 25 40

J. B. Runnells's " 4 81

L. Fletcher's " 48 21

G. Seavey's " 8 44

J. Rockwood's " 34 97

J. H. Moore's " 25 42

C. Averill's " 22 45

Moore & Came's " 36 64

F. Green's " 47 28

N. Hutchinson's " 64 35

Pearsons & Buxton's " 23 87

I. Hunt's " 23 40

Kendall & Gould's " 84 61

J. H. Bartlett's " 3

Boutell & McKean's " 149 29

P. Foster's bill of lumber, &c. as follows, for which no vouchers were found, but which he offered to verify by his oath:—

To 6 3-4 days' services relative

to building Poor House, 13 50

Use of tackle and fall for do. 75

Timber for building, 4 67

— 18 92

119

309 71

48 61

25

8

Samuel Merrill's acc't of Job

Work, as follows:—

Finishing 34 doors,	34	
“ 25 windows,	14 58	
Laying 3762 ft. flooring, 6-9,	42 33	
Set'g 1104 ft. mop boards, 6-6,	11 96	
“ 876 furrings, “	9 49	
	<hr/>	
	112 36	
149 days' work,	141 19	
	<hr/>	
	253 55	
	<hr/>	
		1,183 55

Police.

Clark & Sawyer's acc't for prosecutions under Police laws, including I. Hunt, jr.'s bill,	37 58	
E. Barrett's bill, services as police of'r,	22 75	
John Pettengill's, “ “ “	7	
J. B. Hidden's services,	3 25	
	<hr/>	
		70 58

Poor House Establishment.

B. Searles, jr. salary,		300
Sundry bills, paid as follows:—		
C. Woods, whitewashing, &c. at Poor House,	2 75	
L. Taylor, hay for Poor Farm,	11 08	
J. C. Dodge & Co. chops & shoulders,	12 08	
Moody Robbins, going to Groton,	1 50	
J. Matthews & Co. old cable, &c.	6 25	
Ebenezer Fox, ox,	56	
J. B. Hidden, going after Melvin Robbins,	1 50	
J. Knowlton, iron bar, rent for Kendall, and shoes,	5 62	
Micah Eldridge, attendance on Hazelton's children,	4 50	
Betsey Green, nursing Irene Green,	6	
Step'n Nichols, going after runaways,	1 50	
Kendrick & Tuttle, goods,	12 13	
Wyeth & Stimson,	2 83	

F. Winch, wood,	5 63
S. Marshall, notice on Hampstead,	3 76
C. Winch, goods furnished Poor,	101 68
B. A. Davis, nursing R. Corey's wife,	2 50
Atwood & Peabody, 4 bedsteads,	8 68
Bagley & Wright, blacksmith work,	46 52
Perley Foster, T. Bowers's work,	29
Daniel Breed, bull,	14
Atwood & Wetherbee, shoes,	5 62
R. Goodrich, stove pipe, tin ware, &c.	17 26
L. Harris, bed and rugs,	8 50
H. Bass, shoes,	14 60
R. E. French, hogs' heads,	7
B. Smith, blacksmith work,	15 66
E. S. Goodnow, goods,	2 13
Kendall & Gould, "	176 64
Boutell & McKean, "	140 26
I. Spalding, "	41 81
J. Estey, corn,	3 20
S. Gibson, pork,	59 16
" blacksmith work,	19 93
T. Kendall, goods,	2 50
W. Marshall 2d, blacksmith work,	2 66
McIntire & Co. shoes,	6 25
Francis Winch, cloths and clothing,	14 82
E. Tenny, carding wool,	1 80
J. & N. Cutler, cow,	28
G. Wright, blacksmith work,	3
C. Fosdick, tongues and sounds,	8 30
A. Woodward, work, &c.	3 87
Estey & McCollom, boots,	4
R. Williams, pasturing sheep, &c.	11 82
Frederick Wilson, wheelwright work,	3 25
John Dickerman, blacksmith work,	18 32
Hugh Jameson, calico,	2 25
R. L. Munroe, grain,	40 32
Edward Wright, shoes,	2 67
E. F. Ingalls, blacksmith work,	14 89
B. P. Moore, farming tools,	59 52
Kimball & Redfield, tea and cheese,	2 05

Wheat & Courser, calico & sheeting,	19 92
Reed & Spalding, groceries,	40 44
T. Munroe, grain,	242 77
I. Hunt, wool,	14 07
J. Eayrs, expenses on acc. of paupers,	12 37
C. Pearsons, horse cart,	8
H. Robbins, board of Emerson,	4 71
M. Gould, board of Emerson, funeral and coffin,	36 04

Sundry bills, as follows, for which no vouchers were found, but which from the statements of the Selectmen, the committee suppose have been paid:

Wm. Eayrs, for oxen,	102 30
Expenses of removing sundry paupers,	66 22
	<hr/> 168 52

Sundry bills, as follows, said to have been paid by B. Searles, Jr., for which no vouchers were found, but which Searles offered to verify by his oath:

Gown and wool for Mrs Weeks,	4 75
Interest on money borrowed of Mrs Parker,	2 91
John Eppes, labor,	2 50
Wood for Mrs Stiles,	4 37
Grass seed,	1 19
Corydon Winch's bill,	17 89
	<hr/> 33 61

Services of Selectmen as Overseers of the Poor.

John Eayrs's bill,	5 25
Seth Woodbury's bill,	16 38
P. Foster's bill, 10 days,	20 00
	<hr/> 41 63

1,699 65

The Selectmen claim to have paid A. Woodward for 8 mos. work at \$16 per

month, for which no voucher was found, but which is supposed to have been paid,	128
Notes and Orders paid :	
Note to J. Gibson,	700
“ Nashua Bank,	200
“ Wyman Fife,	60
Paid on notes to Dix & Mixer, given for wood,	685 58
8 town orders drawn in 1835 & '36,	1183 35
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	2828 93
Cash in Treasury 1st March, 1838,	196 55
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Whole amount of disbursements, \$17,093 18
 which being deducted from the amount of receipts,
 shews a balance of six hundred dollars and sixty
 eight cents, unaccounted for.

The committee have in all cases credited the disbursements for which they have found vouchers, and also such as, from the statements of the Selectmen, they were satisfied had been made, and for which no vouchers were found. It is proper to remark, that the amount of abatements, stated above, is the amount of all abatements of which they could find any record or memorandum, and it falls short of the sum stated in the Report of the Selectmen by the sum of \$53 99. The committee were assured by one of the Selectmen, that the true amount was that given in the Report, and that there was a memorandum among the papers from which it would so appear, but that it was mislaid. It is probable that this sum ought to be added to the disbursements, and also a small amount on account of interest, which might reduce this balance \$75 or \$100, leaving a balance unaccounted for, of from \$500 to \$525.

All which is submitted.

G. Y. SAWYER,
 I. SPALDING,
 A. GREELEY.

Nashua, 12th March, 1839.

ANNUAL REPORT

OF THE SELECTMEN OF NASHUA,

FOR 1838.

The Selectmen of the town of Nashua for the year 1837 ask leave to make the following Report:—

They have assessed taxes on the inhabitants and property of the town of Nashua amounting to the sum of \$9486 27, which has been paid into the treasury; they have paid into the treasury \$60 00 received for licenses and exempts from military duty, the literary fund \$414 30, making in the whole \$9960 57, the cash also in the treasury last year \$236 87. Total available funds \$10,197 44. The current expenses of the town during the past year have been as follows:—

To payment to S. B. Tyler for collecting taxes	\$190 00
To abatements in S. B. Tyler's list	373 50

FOR SUPPORT OF SCHOOLS.

In district No. 1	2		110 45
"	3		89 30
"	4		662 70
"	5		77 55
"	6		54 05
"	7		119 85
"	8		115 15
"	9		56 40
"	10		1043 40
"	11		317 25
"	11		390 10

Deac. James Patterson's bill for numbering scholars	16 00
A. E. Thayer's bill as Superintending School Committee	40 00
A. E. Thayer's bill of books furnished poor children	7 50
A. & A. Beard's bill publishing school committee notice	2 50
I. Hunt, Jr. bill " " " reports	3 00

\$3105 20

FOR REPAIRING SCHOOL HOUSES.

In district No. 3	800 00
" 9	575 00

\$1375 00

DOCTORING POOR.

Micah Eldridge's bill	\$40 00
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VACCINATION OF POOR PERSONS.

Micah Eldridge's bill	14 50
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Elijah Colburn's bill	20 00
J. M. Cumming's bill	3 50
Calvin Batchelder's bill	5 59

\$43 50

SUPPORT OF MILITIA.

Cash paid as soldiers' rations on Muster day	162 00
Cash paid to soldiers for doing duty the past year, agreeable to an act of the Legislature, passed June 1837, to companies as follows:—	
To Nashua Artillery, 60 members at \$1 each.	60 00
To Nashua Guards, 32 " "	32 00
To 1 Co. of Infantry, 64 " "	64 00
To 8 " " " " " "	44 00
To Merrimack Rifle Company, 3	3 00
To Hollis Grenadiers, 2	2 00

367 00

FIRE DEPARTMENT.

Franklin Foster's bill of Hose Carriage	37 50
Nashua Man'g Co.'s bill of Fire Wards' Badges	31 40
Henry Bass' bill of Blank Books	2 38
A. & A. Beard's bill of printing bye-laws of Fire Wards &c.	13 50
J. C. Dodge bill of stove for engine house	8 50
Joseph D. Jones' bill of lanterns and torches for engines	17 00
J. Rockwood's bill setting glass in engine house No. 3	1 50

111 78

SEXTONS, AND REPAIRING GRAVE YARDS, AND FURNISHING COFFINS.

David Wallace bill of funeral services	52 12
John Coggin bill of Coffins	6 00
O. P. Phillips bill of do.	18 00

The above was for services rendered to persons who were poor and not being paupers.

Perley Foster bill repairing grave yard gate	6 25
Dana Gould bill " " " "	5 88
Samuel Lawrence bill painting " " "	55
Nathan Cutler bill mowing bushes in grave yard	5 00

\$93 80

FOR REPAIRS OF ROADS AND BRIDGES, AND BUILDING CULVERTS.

Labor done on roads and bridges under the superintendence of Benjamin Searles, Jr. for which he has received money of the town, and has produced vouchers, reference being had to his receipt books

\$1112 77

Labor done on the roads, bridges, and culverts under the direction of Perley Foster, for which he has received money of the town and produced vouchers			1786 53
Do. Beriah Willoughby, District No. 5 (north section).			29 00
Do. Benjamin Shipley, " " " (south ")			30 75
Do. Luther A. Roby, " " 6			31 75
Do. Luther Robbins, " " 7			37 31
Do. Asa Newton, " " 8			24 50
Do. " " " " in winter			13 25
			<hr/> \$3065 86

PRINTING AND STATIONERY.

A. & A. Beard's bill adv. appointments, police officers, &c.	1 00
" " " warrants for town meeting (in April)	2 00
" " " selectmen's meetings	3 00
Israel Hunt, Jr. bill printing 500 reports selectmen (last year)	7 60
" " 4 invoice books, order book and receipt book, and binding and sundry items (as per bill)	26 62
Benjamin Loring & Co. one record book	6 25
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\$48 88	

~~TOWN CHEST.~~

Luther Gray's bill—one chest	2 00
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~~SURLUS REVENUE.~~

B. L. Jones' bill for going to Concord after three instalments	25 00
Jesse Bowers' bill for services loaning surplus revenue	27 00
Joseph Greeley for services do do	27 00
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\$79 00	

~~SMALL POX AND HOSPITAL.~~

A. & A. Beard's bill printing handbills	1 50
Doct. Smith's bill (from Boston)	55 00
Isaac Lawrence bill for use of pest house, Nov. 2 to Dec. 1, 1837, and from Dec. 31, 1837 to Feb. 14, 1838, exclusive of repairing and fitting the same for use	100 00
Wyeth & Stimpson bill for bread	28 22
Paul Morrill bill for meat	39 13
Jesse Whitney bill for stove	9 00
Shepherd & Baldwin bill for preparing lumber	22 84
Sundry bills p'd by P. Foster, for labor & materials for pest house	249 95
Doct. E. Spalding bill for attendance at pest house, including two visits of Doct. M. Spalding	143 00
Sundry bills paid by J. Eayrs for labor, materials, provisions, &c. for pest house	177 29
Corydon Winch bill	53 21
F. W. Marshall bill	9 65
Munroe & Chase bill	45 00
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933 79	

Of the above there are now on hand, 1 cooking stove \$9; 3 cot bedsteads \$9; and the building used for cooking \$50.

INTEREST.

Cash paid interest on Moses Hunt's order	70 33
" " " on other outstanding orders, holden by the Nashua Bank and others	238 72
	<hr/> 309 05

This includes interest on old orders and orders drawn before there were funds in the treasury, and interest ninety days forward on those in the Bank.

ROOM RENT AND FIREWOOD.

Bill of Nashua Bank for rent and firewood	30 00
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POSTAGE.

From March 1837 to March 1838	2 02
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OLD BILLS.

A. E. Thayer bill	17 75
Reed & Spalding bill	6 00
William Brown bill	8 00
Thomas Munroe bill	6 47
Franklin Foster bill	14 44
D. D. Pratt bill	25 00
Kimball & Redfield bill	5 49
James Swallow bill	4 03
Jonathan McGee's bill	25 00
Ballard Smith bill	11 11
Abatement of J. & E. Baldwin's taxes as per vote of the town	16 49
Clifton Lund bill	8 78
Samuel G. Stephens bill	2 20
J. & E. Baldwin bill	3 00
Elijah Colburn's bill	2 00
John Atwood's bill	8 00
E. S. Goodnow's bill	5 74
Ignatius Bagley bill	3 00
Amos Hamblet's abatement of taxes	3 97
A. E. Thayer bill	3 50
Thomas Munroe's bill	4 13
J. H. Bartlett bill	12 13
Luther Robbins bill	9 12
J. M. Hunt's bill	7 00

\$212 35

HORSE AND CARRIAGE.

Munroe & Chase bill	47 25
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SELECTMEN'S SERVICES.

John Eayr's bill	107 37
Perley Foster's bill	107 84

Seth Woodbury's bill	94 50
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	\$309 71
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TREASURER.

Joel Ingall's bill	25 00
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AUDITORS,

Israel Hunt, Jr. bill	4 00
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Hugh Jameson bill	4 00
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TOWN CLERK.

John Eayrs' bill	\$48 61
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They have conveyed by deed to the Nashua & Lowell Railroad Corporation what land was required for the purpose of building their railroad, agreeable to a vote of the town, for which they have received two hundred and fifty dollars, which sum has been expended for farming utensils, such as waggon, carts, &c. which were considered necessary in order to carry on the farm to advantage.

The Selectmen as Overseers of the Poor ask leave to make the following Report:—On entering upon the duties of their office they found the number of paupers to be over fifty. There not having been any money raised by the town for the repairs of the poor house, they hesitated for some time whether to make any addition to the establishment the past season or not; but on deliberation deemed it no more than justice to humanity to proceed to repair the buildings, to be provided for by future appropriations.

The situation of the building they would describe, which will appear almost incredible to those unacquainted with the premises.

1st. 50 paupers to be quartered in two rooms about 16 ft. square, and two chambers of the same size; one of which rooms was used for cooking and eating, and one for the use of those who were old and infirm, and the two chambers were occupied as sleeping rooms, which were too well filled to be comfortable—neither of which were plastered—there being no room to use in case of sickness. They therefore proceeded to make additions and repair the old building so far as to make them comfortable and convenient for the family, which they have done on as economical a plan as they were capable of doing. They therefore request all who are not familiar with the premises to call and compare the establishment as it was last spring and as it is at the present time, and judge for themselves whether it was expedient or not, the cost of which is herewith submitted.

POOR HOUSE REPAIRS.

J. C. Dodge's bill of shingles	36 32
Caleb Woods' bill of mason work	146 35
B. C. Smith's bill of lathing	15 00
Samuel Merrill's bill of painting	12 33
Samuel Merrill's bill of joiner work	253 55
John Aiken's bill of bricks	31 11
A. Dickey's bill of lumber	12 05

Samuel G. Steven's bill of labor	15 09
Thos. Chase's bill of lumber	49 19
Kendrick & Tuttle's bill of materials	12 13
Hutchinson's bill of boards	25 40
J. B. Runnels' bill of shingles	4 81
Loammi Fletcher's bill of joist	4 40
Gilman Seavey's bill of window frames	8 44
J. Rockwood's bill of glazing, &c.	34 97
J. H. Moors' bill of boards	35 42
Calvin Averill's bill of boards	22 40
Moor & Came's bill of boards	36 64
Francis Green's bill of doors and sashes	47 28
N. Hutchinson's bill of joiner work	64 35
L. Fletcher's bill of lumber	43 81
Pearson & Buxton's bill of lumber	24 77
Israel Hunt's bill of sawing	23 40
Kendall & Gould's bill of sundries	87 62
J. H. Bartlett's bill of lime	3 00
Boutell & McKean's bill of sundries	154 03
Perley Foster's bill of lumber, &c.	24 92

\$1218 78

POOR ESTABLISHMENT.

They find the poor Establishment Dr. as follows:

March 1, 1837, to amount of Invoice of stock, provisions, hay &c.	1596 07
To debts due	62 31
To cash received of county for support of paupers last year	70 00
To Benjamin Searles jr. for salary	300 00
To cash paid sundry bills on file	1681 96

Total 3710 34

They find the establishment entitled to the following credit:

By amount of invoice of stock, provisions, hay &c. March 1, 1838,	1677 35
By 6 cords of wood furnished pest house	20 00
By boarding joiners, mason, &c. while repairing building	92 00
By labor of paupers repairing building	133 73
By boards and timber for repairs of buildings	96 00
By work done on highway	594 28
By debts due from county and other towns for support of paupers	191 93
By debts due from individuals	138 10

2943 39

Leaving a balance of 766 95—which may be estimated as the expense of supporting fifty persons (nearly one half of whom are scarcely able to wait upon themselves) averaging about \$15 50 each, including clothes.

As the enlargement of the building required additional furniture &c. which is included in the above, and stone wall having been built on the farm amounting to about sixty dollars, the drawing of manure from Nashua village, the labor of which may be estimated at seventy-five dollars; the interest on the farm has not been estimated.

During the past year there has been several families who were not at the poor house, who were sick and not able to be removed there, who have been assisted at the expense of the town, which is included in the above cost. Taking into view that the paupers have been nearly one third more in number than in any previous year, the number assisted out of the establishment and the price of provisions being nearly one third higher, we think the establishment will not suffer by comparison with any previous year, or with any other town in this vicinity.

Orders have been drawn on the Treasury, amounting to \$14,089 37, being \$3,891 93 above the available funds, which may be accounted for as follows:—1st, The poor state of the roads through the north part of the town. 2d, The building of a culvert near the bridge. 3d, Repairing the hill north of Nashua bridge. 4th, Repairing poor house. 5th, Expenses of small pox; all of which have been unavoidable or very necessary, which were not in view at the time of raising money at the last annual meeting, there not having been so much money raised for the current expenses of the town as usual.

It will be seen by the report of the committee to loan the surplus revenue that the interest which will be due previous to July, will amount to \$961 17, which will be at the disposal of the town.

AUDITOR'S REPORT.

On a settlement with the Selectmen for their services the past year, we find due to them as follows, viz:—

John Eayrs—one hundred and seven dollars and thirty-seven cents	\$107 37
Perley Foster—one hundred and seven dollars and eighty-four cents	107 84
Seth Woodbury—ninety-four dollars and fifty cents	94 50
Amounting to three hundred and nine dollars and seventy-one cents	<hr/> \$309 71

On a settlement with Joel Ingalls, Treasurer, we find him chargeable as follows, viz:—

Balance in the Treasury last year	\$236 87
H. Eldridge's note	9 40
Amount of literary fund	414 30
A list of taxes committed to S. B. Tyler for collection	9486 27
Licenses of taverners and showmen	60 00
	<hr/>

Amounting to \$10,206 84

From which he discharges himself as follows, viz:—

H. Eldridge's note	9 40
Forty-six town orders given up	10,000 89
Cash in the treasury	196 55
	<hr/>

Amounting to \$10,206 84

All which is respectfully submitted.

ISRAEL HUNT, JR. } Auditors.
HUGH JAMESON, }

Nashua, March 13th, 1838.

REPORT OF COMMITTEE TO LOAN SURPLUS REVENUE.

The Committee appointed by the town of Nashua, at its last annual meeting, to loan the proportion of said town in the Surplus Revenue, deposited with the state of New Hampshire, having attended to the duties of their appointment, beg leave to report—

Your Committee received on March 17th, 1837, from the State Treasurer, by Mr. Benjamin L. Jones, the agent of said town for this purpose, \$5,339 86, being the first instalment; and disposed of the same in loans, varying in amount from one hundred to five hundred dollars, receiving notes, each bearing date March 18th, 1837, signed by three individuals, jointly and severally, and made payable to your committee or their order, on demand, with interest annually.

The interest accruing on said sum, will, on March 18th, 1838, amount to \$320 39.

Your committee on April 1st, 1837, received as aforesaid, the further sum of \$5,339 85, being the second instalment, and disposed of the same in the manner before stated—the notes bearing date April 1st, 1837.

The interest accruing on said sum will on April 1st, 1838, amount to \$320 39.

Your committee on July 1st, 1837, received as aforesaid, the further sum of \$5,339 85, being the third instalment, and disposed of the same as before stated—the notes bearing date July 1st, 1837.

The interest accruing on said sum, will on July 1st, 1838, amount to \$320 39.

The whole interest so accruing as aforesaid, will amount to the sum of \$960 17.

Your committee in the discharge of their duties, have exercised their best discretion, and have so disposed of said money received by them, as best to accommodate our citizens, and at the same time to afford all security to said town. All of which is respectfully submitted.

Nashua, March 1, 1838. JESSE BOWERS, }
JOSEPH GREELY, } Committee.

The total number of scholars in all the school districts in the town, as reported by the committee raised for the purpose of numbering them the past year, was 1292.

Pursuant to a vote of the town at the last annual meeting, the undersigned took a census of the inhabitants, which shewed the following result: Whole number of males, 2138. Whole number of females, 3472. Total population, 5610. There being no additional expense in taking a census in connection with taking the invoice by the Selectmen, the undersigned would recommend that a similar vote be passed, in order that the comparative increase or decrease of the population of the town may be accurately ascertained. All of which is respectfully submitted by

JOHN EAYRS, }
PERLEY FOSTER, } Selectmen
SETH WOODBURY, } of
Nashua.

Nashua, March 13, 1838.

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